

1 HOUSE BILL NO. 59

2 INTRODUCED BY ERICKSON

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

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5 A BILL FOR AN ACT ENTITLED: "AN ACT PERMITTING REVISIONS OF INCOME TAX RETURNS FOR THE
6 ELDERLY RESIDENTIAL PROPERTY TAX CREDIT TO BE MADE WITHIN 5 YEARS FOLLOWING THE DUE
7 DATE FOR A CLAIM FOR THE CREDIT; DELETING THE REQUIREMENT THAT THE DEPARTMENT OF
8 REVENUE MAINTAIN RECORDS OF REQUESTS FOR EXTENSIONS; ~~AND~~ AMENDING SECTION 15-30-174,
9 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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13 **Section 1.** Section 15-30-174, MCA, is amended to read:

14 **"15-30-174. Residential property tax credit for elderly -- filing date.** (1) Except as provided in
15 subsection (2), a claim for relief must be submitted at the same time the claimant's individual income tax return
16 is due. For an individual not required to file a tax return, the claim must be submitted on or before April 15 of the
17 year following the year for which relief is sought.

18 (2) The department may grant a reasonable extension for filing a claim whenever, in its judgment, good
19 cause exists. ~~The department shall keep a record of each extension and the reason for granting the extension.~~

20 (3) In the event that an individual who would have a claim under 15-30-171 through 15-30-179 dies
21 before filing the claim, the personal representative of the estate of the decedent may file the claim.

22 (4) The department or an individual may revise a return and make a claim under 15-30-171 through
23 15-30-179 within 5 years from the last day prescribed for filing a claim for relief."

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25 NEW SECTION. SECTION 2. EFFECTIVE DATE. [THIS ACT] IS EFFECTIVE ON PASSAGE AND APPROVAL.

26 - END -